

CHAPTER-V Human Resource Development

5.1 Shortage of manpower

Human Resource is a key factor for smooth and efficient working of a Department. Shortage of staff affects the revenue collection, inspection and enforcement of the mandatory requirements.

The overall position of sanctioned strength vis-a-vis men in position in the cadres of Group A to Group C as furnished by the Department revealed that the shortage of staff during the period under review remained between 26 and 34 *per cent*, specifically, in the cadres of

Excise and Taxation Officers (ETOs) and Excise and Taxation Inspectors (ETIs). It was observed that no separate sanctioned strength for the Excise wing existed in the Department.

The Position of sanctioned strength and men in position in the Department for the year 2009-10 is given below:-

| Year | Cadre | Sanctioned strength | Men in position | Vacant posts | Percentage of vacant posts |
|---------|--------------|---------------------|-----------------|--------------|----------------------------|
| 2009-10 | A | 412 | 274 | 138 | 33.49 |
| | B | 75 | 52 | 23 | 30.66 |
| | C | 660 | 527 | 133 | 20.15 |
| | Total | 1147 | 853 | 294 | 25.63 |

The Department replied that the sanctioned strength and staff in position under the head 2039-State excise duties and 2040-taxes on sales trade etc. is combined. However, it was noticed that separate budget proposals for these heads were prepared and accordingly separate budgets under the major heads 2039-State Excise and 2040-taxes on sales trade etc. were allotted by the Government of Punjab. It is not clear as to how the budget proposals under the sub head 'Salaries' are prepared in the absence of details of staff actually deployed as well as sanctioned posts under the major head 2039-State Excise. The Department needs to identify and deploy the staff required exclusively for the Excise wing so as to have focused attention and accountability.

5.2 Training of Staff of the Excise Wing

For imparting training to the staff of Excise and Taxation Department, a staff training school was established at Patiala in May 1968.

We found from the records and data supplied by the Department regarding training of the staff that though 543 officers of the Department were trained during 2005-06 to 2009-10, details of

officers of Excise wing who had been imparted training in Excise Act and related laws were not known. Perusal of schedule of training examined in the ETC office revealed that most of the topics covered by the training school pertained to VAT. It was further observed that the Department had not fixed

any target for imparting training relating to the Excise Act, related laws, rules and excise policies etc.

The Department replied that comprehensive training was conducted for the excise, sales and other and no separate training was conducted for excise purposes.